Exhibit 16

From:

Lisa Accardo

Sent: To: Tuesday, April 13, 2010 4:36 PM

To: Subject: Gerard Eckhardt whole grains

Hi Jerry-

In order to say MADE WITH WHOLE GRAINS, we need at minimum 5 grams of whole grain per serving or reference, whichever is lower.

Since there is no official FDA recommended daily intake for whole grains, we can not claim GOOD SOURCE in conjunction with whole grains.

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